

4

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case:2:13-cr-20371

Judge: Roberts, Victoria A.

MJ: Michelson, Laurie J.

Filed: 05-14-2013 At 04:05 PM

INDI USA V SEALED MATTER (CMC)

D-1 DOREEN M. HENDRICKSON,

Defendant.

INDICTMENT

THE GRAND JURY CHARGES:

INTRODUCTION

At times material to this Indictment:

1. DOREEN M. HENDRICKSON ("HENDRICKSON") was a resident of Commerce Township, Michigan.
2. On or about August 25, 2003, HENDRICKSON filed with the Internal Revenue Service ("IRS") a joint 2002 U.S. Individual Income Tax Return, Form 1040, that requested a refund of \$10,152.96 based on the false claim that she and her husband earned zero wages in 2002. The IRS issued the requested refund.
3. On or about April 15, 2004, HENDRICKSON filed with the IRS a joint 2003 U.S. Individual Income Tax Return, Form 1040, that requested a refund of \$10,228.00 based on the false claim that she and her husband earned zero wages in 2003. The IRS issued the requested refund.
4. The 2002 and 2003 returns were based on the false and frivolous theory set forth in a book written by defendant's husband, Peter Hendrickson, entitled Cracking the Code, that only federal, state or local government workers are liable for the payment of federal income tax or subject to the

withholding of federal income, social security and Medicare taxes from their wages under the internal revenue laws.

5. On or about May 2, 2007, the U.S. District Court for the Eastern District of Michigan issued an Amended Judgment and Order of Permanent Injunction against HENDRICKSON in the case of United States v. Peter and Doreen Hendrickson, case number 2:06-cv-11753-NGE-RSW. In the Amended Judgment and Order of Permanent Injunction, the Court found that the 2002 and 2003 returns were based upon a frivolous and false theory and found that HENDRICKSON was indebted to the United States for the 2002 and 2003 refunds issued by the IRS. HENDRICKSON has not repaid any portion of the 2002 and 2003 refunds.

6. In paragraph 27 of its May 2, 2007, Amended Judgment and Order of Permanent Injunction, the Court ordered that HENDRICKSON

- a. was “prohibited from filing any tax return, amended return, form (including, but not limited to Form 4852 (“Substitute for Form W-2 Wage and Tax Statement, etc.”)) or other writing or paper with the IRS that is based on the false and frivolous claims set forth in Cracking the Code”; and
- b. was required within 30 days of the entry of the Amended Judgment and Order of Permanent Injunction (i.e., June 1, 2007) to file with the IRS Amended U.S. Individual Income Tax Returns for 2002 and 2003.

**COUNT ONE**

(18 U.S.C. § 401(3) - Criminal Contempt)

D-1 DOREEN M. HENDRICKSON

7. Paragraphs 1 through 6 of this Indictment are realleged as if set forth in full herein.
8. On or about and between the dates listed below, in the Eastern District of Michigan and elsewhere, DOREEN M. HENDRICKSON did knowingly and willfully disobey and resist the lawful orders of a Court of the United States, namely, paragraph 27 of the May 2, 2007, Amended Judgment and

Order of Permanent Injunction against defendant DOREEN M. HENDRICKSON in the case of United States v. Peter and Doreen Hendrickson, case number 2:06-cv-11753-NGE-RSW, by:

DATE(S)	VIOLATION OF ORDER
(a) March 23, 2009	filing a 2008 U.S. Income Tax Return for Single and Joint Filers With No Dependents, Form 1040EZ which falsely reported that she earned zero wages in 2008; and
(b) June 1, 2007— Present	failing to file with the IRS Amended U.S. Individual Income Tax Returns for 2002 and 2003.

In violation of Title 18, United States Code, Section 401(3).

THIS IS A TRUE BILL:

s/Grand Jury Foreperson  
GRAND JURY FOREPERSON

BARBARA L. MCQUADE  
United States Attorney

s/Melissa S. Siskind  
MELISSA S. SISKIND  
Trial Attorney  
Department of Justice, Tax Division  
Northern Criminal Enforcement Section

s/Jeffrey B. Bender  
JEFFREY B. BENDER  
Trial Attorney  
Department of Justice, Tax Division  
Northern Criminal Enforcement Section

Dated: May 14, 2013

United States District Court  
Eastern District of Michigan**Criminal Case Cover Sheet**

Case Number

NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to complete it accurately in all respects.

**Reassignment/Recusal Information**

This matter was opened in the USAO prior to August 15, 2008 [ ]

**Companion Case Information**

Companion Case Number: 06-cv-11753

This may be a companion case based upon LCrR 57.10 (b)(4)<sup>1</sup>:

Judge Assigned: Nancy G. Edmunds

X Yes

No

AUSA's Initials: *md*Case Title: United States of America v. Doreen Hendrickson

County where offense occurred : \_\_\_\_\_

Check One: ☒ Felony ☐ Misdemeanor ☐ Petty☒ Indictment/\_\_\_\_ Information --- no prior complaint.☐ Indictment/\_\_\_\_ Information --- based upon prior complaint [Case number: ]☐ Indictment/\_\_\_\_ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].**Superseding Case Information**

Superseding to Case No: \_\_\_\_\_ Judge: \_\_\_\_\_

☐ Original case was terminated; no additional charges or defendants.☐ Corrects errors; no additional charges or defendants.☐ Involves, for plea purposes, different charges or adds counts.

Embraces same subject matter but adds the additional defendants or charges below:

Defendant nameChargesPrior Complaint (if applicable)

Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

May 14, 2013

Date

*Melissa Siskind*

MELISSA S. SISKIND

JEFFREY B. BENDER

Trial Attorneys

Department of Justice, Tax Division

Northern Criminal Enforcement Section

<sup>1</sup> Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.